

## Alcohol and Tobacco Tax and Trade Bureau, Treasury

## § 19.91

a safe place until it shall be determined whether the property so detained is liable by law to be proceeded against for forfeiture. However, such summary detention shall not continue in any case longer than 72 hours without process of law or intervention of the appropriate TTB officer, unless the person in possession of the container immediately prior to its detention, in consideration of the container being kept on his premises during detention, executes a waiver of the 72-hours limitation on detention of the container.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1375 (26 U.S.C. 5311))

### § 19.83 Samples for the United States.

Any appropriate TTB officer is authorized to take samples of spirits, denatured spirits, articles, wines, or any other materials which may be added to such products for analysis, testing, or other determinations to ascertain whether there is compliance with the provisions of law and regulations. When such samples are removed from the bonded premises, the appropriate TTB officer shall give the proprietor a receipt covering the sample so removed.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1323, as amended, 1357, as amended, 1362, as amended, 1380, as amended (26 U.S.C. 5201, 5203, 5214, 5362))

### § 19.84 Gauging and measuring equipment.

All gauging and measuring equipment and means required by 27 CFR part 30 and this part to be furnished by the proprietor for the purpose of ascertaining the quantity, alcoholic content, specific gravity, and producing capacity of any materials, denaturants, mash, wort, or beer, or the quantity and alcoholic content of spirits, denatured spirits, or wines, shall be maintained by the proprietor in accurate and readily usable condition. Any appropriate TTB officer may disapprove the use of any equipment or means if such officer finds it would be insufficiently accurate and the proprietor shall promptly provide accurate

equipment or means in lieu of the disapproved equipment or means.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1320, as amended, 1358, as amended (26 U.S.C. 5006, 5204))

### ENTRY AND EXAMINATION OF PREMISES

#### § 19.86 Furnishing facilities and assistance.

On the demand of any appropriate TTB officer or agent, the proprietor shall furnish the necessary facilities and assistance to enable the officer or agent to gauge the spirits in any container or to examine any apparatus, equipment, containers, or materials on the distilled spirits plant premises. The proprietor shall also, on demand of an appropriate TTB officer or agent, open all doors, and open for examination all containers on the plant premises. The proprietor shall, on request of an appropriate TTB officer, furnish the exact locations (including the number of containers at each location) of all packages and similar portable approved containers within a given lot, and locations (i.e., buildings, rooms or areas) where spirits in cases are stored.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1357, as amended (26 U.S.C. 5203); sec. 806, Pub. L. 96-39, 93 Stat. 279 (26 U.S.C. 5202))

### GAUGING OF SPIRITS, WINES OR ALCOHOLIC FLAVORING MATERIALS

#### § 19.91 Gauging.

(a) *Gauging of spirits and wine.* Gauges shall be made by the proprietor. However, the appropriate TTB officer may require that such gauges be made in the presence of and be verified by an appropriate TTB officer. Gauges of spirits, denatured spirits, or wine shall be made in accordance with 27 CFR part 30 and as provided in this part. However, the gauge for wine that is to be transferred to a bonded wine cellar shall be recorded by kind and percent of alcohol by volume. When bulk spirits, denatured spirits, or wines are to be volumetrically measured, the measurement shall be in a tank or bulk conveyance for which a calibration chart is provided, by a meter approved under § 19.277, or, when approved by the appropriate TTB officer, by other devices or methods. Calibration charts shall be

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certified as accurate by persons qualified to calibrate tanks or bulk conveyances. When spirits in bottles are gauged, the gauge may be established on the basis of legible case markings and label information, if (1) the bottles are full, and (2) there is no evidence that the bottles have been tampered with.

(b) *Gauging of alcoholic flavoring materials.* Each alcoholic flavoring material shall be gauged when dumped, except that when received from a manufacturer in a closed nonporous bottle, can, or package such material may be gauged by using the proof derived from the container label or a related statement of the proof from the manufacturer. When proof is determined from a label or manufacturer's statement, the proprietor shall periodically test a sufficient number of samples of the alcoholic flavoring material to verify the accuracy of the proof so determined and shall record the results of those tests on the gauge record. The appropriate TTB officer may require that all alcoholic flavoring materials be gauged by the methods provided in 27 CFR part 30.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1358, as amended, 1396, as amended (26 U.S.C. 5204, 5559))

### § 19.92 When gauges are required.

(a) *Initial proof.* Except for a gauge required by § 19.383 or § 19.517 or in any case where the proof changes as a result of a storage or processing operation, the initial determination of proof for distilled spirits, wine, or eligible flavors may be used whenever a subsequent gauge is required by this part to be made at the same plant.

(b) *Required gauges.* Spirits, wine and alcoholic flavoring materials shall be gauged whenever required by this part. Such gauges include:

- (1) Entered for deposit,
- (2) Filled into packages from storage tanks,
- (3) Transferred or received in bond,
- (4) Transferred between operational accounts,
- (5) Mixed in the manufacture of a distilled spirits product,
- (6) Reduced in proof prior to commencement of bottling,
- (7) Destroyed,

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- (8) Removed or withdrawn from bond,
- (9) Returned to bond, or

(10) As otherwise required by the appropriate TTB officer.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1358, as amended, 1396, as amended (26 U.S.C. 5204, 5559))

[T.D. ATF-199, 50 FR 9160, Mar. 6, 1985, as amended by T.D. ATF-297, 55 FR 18063, Apr. 30, 1990]

### § 19.93 Quantity determination of spirits in bond.

Where bulk spirits in bond are gauged for determination of tax, or are gauged in packages, the quantity shall be determined by weight pursuant to the provisions of 27 CFR part 30. In all other instances where spirits are gauged in bond, gauged for denaturation, or are gauged for transfer in bond or for withdrawal from bond free of tax or without payment of tax, the quantity may be determined by weight or volume. Volumetric determinations of quantity may be made by meters approved under § 19.277.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1396, as amended (26 U.S.C. 5559))

## SECURING OF CONVEYANCES USED FOR TRANSPORTING SPIRITS

### § 19.96 Securing of conveyances.

(a) *Construction for securing.* If a conveyance is required by this part to be secured, the conveyance shall be constructed in such manner that all openings, including valves (if any) on bulk conveyances, may be closed and secured.

(b) *Approval of securing devices.* (1) All seals, locks, or other devices that are required to be used on conveyances in which spirits are transferred in bond, or withdrawn free of tax or without payment of tax, shall be approved by the appropriate TTB officer prior to use. However, cap seals, at least  $\frac{3}{4}$  of an inch in diameter, and ball-strap-type (railroad) seals with a strap at least  $\frac{5}{16}$  of an inch wide may be used on conveyances without prior approval of the appropriate TTB officer. Such seals shall:

- (i) Be made of durable materials,
- (ii) Bear the plant registration number or name, or readily recognizable